VERIFIED DIRECT TESTIMONY OF CANDICE LASH

1	Q1.	Please state your name, business address and title.
2	A1.	My name is Candice Lash. My business address is 801 E. 86th Avenue,
3		Merrillville, Indiana 46410. I am employed by NiSource Corporate Services
4		Company ("NCSC"), and my current title is Lead Regulatory Studies
5		Analyst.
6	Q2.	On whose behalf are you submitting this direct testimony?
7	A2.	I am submitting this testimony on behalf of Northern Indiana Public Service
8		Company LLC ("NIPSCO").
9	Q3.	Please describe your educational and employment background.
9 10	Q3. A3.	Please describe your educational and employment background. I hold a Bachelor of Science degree in Finance from Purdue University
10		I hold a Bachelor of Science degree in Finance from Purdue University
10 11		I hold a Bachelor of Science degree in Finance from Purdue University Northwest and a Master of Business Administration from Indiana
10 11 12		I hold a Bachelor of Science degree in Finance from Purdue University Northwest and a Master of Business Administration from Indiana University Northwest. I was hired with NIPSCO in August 2015 and am
10 11 12 13		I hold a Bachelor of Science degree in Finance from Purdue University Northwest and a Master of Business Administration from Indiana University Northwest. I was hired with NIPSCO in August 2015 and am currently a Lead Regulatory Studies Analyst. I have over 30 years of

1	Q4.	What are your responsibilities as Lead Regulatory Studies Analyst?
2	A4.	As Lead Regulatory Studies Analyst I am responsible for providing support
3		for regulatory filings for several NiSource companies, including, but not
4		limited to NIPSCO, Columbia Gas of Maryland, Inc., Columbia Gas of
5		Kentucky, Inc., and Columbia Gas of Virginia, Inc.
6	Q5.	Have you previously testified before the Indiana Utility Regulatory
7		Commission ("Commission") or any other regulatory commission?
8	A5.	I have not previously testified before the Commission. I have previously
9		testified before the Maryland Public Service Commission in Dockets 9664,
10		9680, 9701 and the State Corporation Commission of the Commonwealth of
11		Virginia in Docket PUR-2024-0036.
12	Q6.	What is the purpose of your direct testimony?
13	A6.	The purpose of my direct testimony is to provide support for NIPSCO's
14		electric operating revenue and fuel and purchased power adjustments, as
15		further described below. ¹

¹ <u>Petitioner's Exhibit No. 3</u>, Attachment 3-B-S2, Pages 2 and 4, show the subcomponent to which each of these adjustments applies.

- Q7. Are you sponsoring any attachments to your direct testimony in this
 Cause?
- A7. Yes. I am sponsoring <u>Attachment 17-A</u>, which was prepared by me or
 under my direction and supervision. I also sponsor a portion of the
 workpapers included in <u>Petitioner's Confidential Exhibit No. 18-S2</u>.
- 6 Q8. Please describe <u>Attachment 17-A</u>.

7 A8. Attachment 17-A (Page 1) is a summary of the Historic Base Period (the 8 period beginning January 1, 2023 and ending December 31, 2023), the 2024 9 Forecast Period (the period beginning January 1, 2024 and ending 10 December 31, 2024) and Forecast and Adjusted Test Year (the period 11 beginning January 1, 2025 and ending December 31, 2025). Page 1 is a 12 summary of bills which, depending upon the rate, are by number of bills, 13 demand (kW), horsepower (HP), or number of lamps. Page 2 is a summary 14 of energy usage (kWh) by rate and by block with the exception of Rate 642, 15 which is by number of pumps. Both pages have a similar format organized 16 as follows:

Column	Description			
A	Rate Schedule Description			
В	Billing Determinants for Historic Base Period 2023			
С	2023 Weather Normalization Adjustment (REV 1A-23)			
D	2023 LNG Adjustment (REV 8-23)			

E	2023 Small Industrial Customer Migration Adjustment (REV 1B-23)
F	2023 Normalized Billing Determinants
G	Increase/Decrease
Н	2024 Forecast Period Billing Determinants
Ι	Increase/Decrease
J	2025 Forward Test Year Billing Determinants
K	LNG Adjustment (REV 8-25R)
L	DSM Lost Margin Adjustment (REV 7-25R)
М	2025 Adjusted Forward Test Year Billing Determinants

1

2 Normalization Adjustments

3 Q9. Please explain Adjustment REV 1A-23 and FPP 1A-23 on Petitioner's

4 Exhibit No. 3, Attachment 3-C-S2, REV 1A-23 and FPP 1A-23.

5 A9. Adjustment REV 1A-23 is to increase Historic Base Period electric operating 6 revenues in the amount of \$23,583,628 to normalize weather-related sales. 7 Adjustment FPP 1A-23 is to increase Historic Base Period electric fuel and 8 purchased power expenses in the amount of \$4,923,290 to normalize 9 weather-related sales. NIPSCO Witness Bartos provided the monthly 10 weather normalization energy adjustment by rate. The revenue adjustment 11 is the total of each tariff's adjusted monthly energy at current rates 12 multiplied by the rate specific energy charge adjusted for 2023 average fuel. 13 The fuel adjustment is the total of each tariff's adjusted monthly energy 14 multiplied by the 2023 average fuel. These adjustments apply to REV 1 and 15 FPP 1. If these adjustments are not included, Historic Base Period electric

operating revenues and fuel and purchased power expenses would be
 understated.

Q10. Please explain Adjustment REV 1B-23 and FPP 1B-23 on Petitioner's Exhibit No. 3, Attachment 3-C-S2, REV 1B-23 and FPP-1B-23.

5 A10. Adjustment REV 1B-23 is to increase Historic Base Period electric operating 6 revenues in the amount of \$158,135 for small customer rate migrations to 7 match migrations included in the forecast for the twelve months ending 8 December 31, 2024 and 2025. If this adjustment is not included, Historic 9 Base Period electric operating revenues would be understated. This 10 adjustment applies to REV 1, REV 4, REV 5, REV 6 and REV 7. A related 11 adjustment was made to reclass Historic Base Period electric fuel and 12 purchased power expense to net in the amount of \$0 in Adjustment FPP 1B-13 23. While Adjustment FPP 1B-23 nets to zero in total, this adjustment is 14 included to reclass the fuel cost by rate for the migrations. This adjustment 15 applies to FPP 1B-23.

16 **Q11.** Please describe the customer rate migrations.

A11. There were 157 customers who migrated amongst the smaller rates (Rates
*21, *23, *24, *26, *41, *43) in 2023. No customers migrated amongst the

1		larger rates (Rates *31, *32, *33). The pro forma adjustment for these
2		customer migrations was made to the 2023 billing determinants and
3		margins. There were two customers who migrated out of Rate *26 – Off-
4		Peak Service (with 934,144 kWh from various months on Rate *26 in 2023)
5		and seven customers who migrated into that rate (with 9,845,964 kWh from
6		various months on their prior rate in 2023). Because this is one of NIPSCO's
7		smaller rate class populations (approximately 260 customers, with
8		1,544,800,134 annual kWh), these migrations must be reflected so that rate
9		class allocations are accurate. The net energy migration into Rate *26 was
10		0.58% of the total usage for the rate class after pro forma adjustments
11		(8,911,820 kWh / 1,544,800,134 kWh).
12	Q12.	Please explain how these customers were migrated.
13	A12.	As shown in <u>Petitioner's Confidential Exhibit No. 18-S2</u> (Workpapers REV

14 1B-23), customers that migrated in 2023 were migrated for a partial year. 15 Billing determinants under the original rate were used to calculate revenues 16 on the proposed rate. The original revenues were removed from the 17 original rate class and the calculated proposed revenues were added to the 18 rate class that the customer migrated to. All these revenues are summed 19 for each rate class, resulting in total migrated revenue reductions or

1		increases for each rate class as well as a net migration revenue increase.
2		Calculations are shown by each rate individual customers who migrated
3		out of the rate and individual customers who migrated in the rate (Pages .4
4		through .13) and are pulled together by rate in Customer Detail (Page .3).
5		The Customer Detail is then summarized by rates in All Rates Summary
6		(Page .2), which then becomes Adjustment REV 1B-23.
7	Q13.	Please explain Adjustments REV 2-23 on <u>Petitioner's Exhibit No. 3</u> ,
8		Attachment 3-C-S2, REV 2.
9	A13.	Adjustment REV 2-23 is to decrease Historic Base Period electric operating
10		revenues in the amount of \$4,576,856 to reflect the prior period Generation
11		Credit now being reflected in current base rates. The Generation Credit is
12		the result of the revenue requirement settlement agreement approved in
13		Cause No. 45159. If this adjustment is not included, Historic Base Period
14		electric operating revenues would be overstated.
15	Q14.	Please explain Adjustments REV 3-23 on Petitioner's Exhibit No. 3,
16		Attachment 3-C-S2, REV 3.
17	A14.	Adjustment REV 3-23 is to increase Historic Base Period electric operating
18		revenues in the amount of \$50 to reflect rebill impacts of prior period FMCA

1		and ECRM Tracker that do not have active rates in the Historic Base Period
2		or Forward Test Year. If this adjustment is not included, Historic Base
3		Period electric operating revenues would be understated.
4	Q15.	Please explain Adjustments REV 8-23 and FPP 2-23 on Petitioner's
5		Exhibit No. 3, Attachment 3-C-S2, REV 8 and FPP 2.
6	A15.	Adjustment REV 8-23 is to increase Historic Base Period electric operating
7		revenues in the amount of \$1,879,015 to reflect interdepartmental sales
8		related to a 5-year average of actual gas liquefaction at NIPSCO's liquefied
9		natural gas facility. A related adjustment was made to fuel and purchased
10		power expense in Adjustment FPP 2-23 in the amount of \$260,753. Since
11		there was no gas liquefaction in the Historic Base Period, 2018-2022 were
12		utilized for the 5-year average. If this adjustment is not included, Historic
13		Base Period electric operating revenues would be understated.
14	Q16.	Please explain Adjustments REV 9-23 on <u>Petitioner's Exhibit No. 3</u> ,
15		Attachment 3-C-S2, REV 9.
16	A16.	Adjustment REV 9-23 is to decrease Historic Base Period electric operating
17		revenues in the amount of \$20,269 to reflect Off-System Sales that are now

1		passed back through the FAC. If this adjustment is not included, Historic
2		Base Period electric operating revenues would be overstated.
3	Q17.	Please explain Adjustments REV 12-23 on Petitioner's Exhibit No. 3,
4		Attachment 3-C-S2, REV 12.
5	A17.	Adjustment REV 12-23 is to decrease Historic Base Period electric operating
6		revenues in the amount of \$9 to remove RTO related forfeited discounts. If
7		this adjustment is not included, Historic Base Period electric operating
8		revenues would be overstated.
9	Q18.	Please explain Adjustments REV 15-23 on <u>Petitioner's Exhibit No. 3</u> ,
	Q18.	Please explain Adjustments REV 15-23 on <u>Petitioner's Exhibit No. 3</u> , Attachment 3-C-S2, REV 15.
9 10 11	Q18. A18.	
10		Attachment 3-C-S2, REV 15.
10 11		Attachment 3-C-S2, REV 15. Adjustment REV 15-23 is to decrease Historic Base Period electric operating
10 11 12		Attachment 3-C-S2, REV 15. Adjustment REV 15-23 is to decrease Historic Base Period electric operating revenues in the amount of \$4,839,769 to reclass MISO transmission
10 11 12 13		Attachment 3-C-S2, REV 15. Adjustment REV 15-23 is to decrease Historic Base Period electric operating revenues in the amount of \$4,839,769 to reclass MISO transmission revenues to OM 20 to offset MISO transmission expenses. If this adjustment

Q19. Please explain Adjustments REV 1-24, REV 1-25, REV 4-24, REV 5-24,
 REV 5-25, REV 6-24, REV 6-25, REV 7-24, REV 7-25, REV 8-24, REV 8-25,

1		REV 10-24, REV 10-25, REV 11-24, REV 12-24, REV 13-24, REV 14-24, REV
2		15-24, REV 16-24, REV 16-25, FPP 1, and FPP 2, on Petitioner's Exhibit No.
3		3, Attachment 3-C-S2.
4	A19.	The adjustments shown in Table 1 are to increase/(decrease) 2024 Forecast
5		Period and 2025 Forecast Period electric operating revenues and fuel and
6		purchased power costs. Table 1 below shows the adjustment reference,
7		description, amount of the adjustment, and if the adjustment is to 2024
8		Forecast Period or 2025 Forecast Period. If these adjustments are not
9		included, 2024 Forecast Period and 2025 Forecast Period electric operating
10		revenues would be understated and fuel and purchased power costs would
11		be overstated.

12

		Та	ble 1		
	2025-202	5 Forecast Period F	Revenue and FPP A	djustments	
		RI	EV	FI	PP
		<x>-24</x>	<x>-25</x>	<x>-24</x>	<x>-25</x>
REV 1	Retail Sales	\$169,781,587	(\$67,007,270)		
REV 2	Generation Credit		(\$4,386,191)		
REV 4	RA Tracker	(\$4,107,581)			
REV 5	TDSIC Tracker	(\$12,176,563)	\$43,533,405		
REV 6	RTO Tracker	\$9,849,060	(\$594,146)		
REV 7	DSM Revenues	\$6,159,115	\$1,444,505		
REV 8	Interdepartmental Sales	\$581,534	(\$162,510)		
REV 10	Non-jurisdictional Tracker	(\$3,964,245)	\$4,143,876		
REV 11	Transmission	(\$755,429)			
REV 12 REV 13	Forfeited Discounts Miscellaneous Service Revenue	\$103,364 (\$203,093)			
REV 14	Rent Revenue	\$97,090			
REV 15	Other Electric Revenue	\$42,770			
REV 16	ECT	\$6,991,566	\$6,836,868		
FPP 1	Retail Sales			(\$43,593,539)	(\$67,065,617)
FPP 2	Interdepartmental Sales			\$61,243	(\$135,569)
	Net Amount	\$172,399,174	(\$16,191,462)	(\$43,532,296)	(\$67,201,186)

1

2 <u>Ratemaking Adjustments</u>

3 Q20. Please explain Adjustment REV 4-25R on Petitioner's Exhibit No. 3,

4 Attachment 3-C-S2, Workpaper REV 4.

A20. Adjustment REV 4-25R is to increase Forward Test Year electric operating
revenues in the amount of \$1,808,131 to reflect the RA Tracker passback of
capacity purchases forecasted in OM 2-25R, net of the level of capacity
purchases set in base rates in Cause No. 45772. If this adjustment is not

1	included,	Forward	Test	Year	electric	operating	revenues	would	be
2	understate	ed.							

Q21. Please explain Adjustment REV 5-25R on Petitioner's Exhibit No. 3, Attachment 3-C-S2, Workpaper REV 5.

- A21. Adjustment REV 5-25R is to increase Forward Test Year electric operating
 revenues in the amount of \$24,577,606 to reflect the 80% return on and
 return of TDSIC plant-in-service as of the Forward Test Year. If this
 adjustment is not included, Forward Test Year electric operating revenues
 would be understated.
- Q22. Please explain Adjustment REV 6-25R on Petitioner's Exhibit No. 3,
 Attachment 3-C-S2, Workpaper REV 6.
- A22. Adjustment REV 6-25R is to decrease Forward Test Year electric operating
 revenues in the amount of \$40,791,314 that will continue to be recovered
 through the RTO Tracker after the implementation of Step 1 rates. If this
 adjustment is not included, Forward Test Year electric operating revenues
 would be overstated.
- Q23. Please explain Adjustment REV 7A-25R and REV 7B-25R on Petitioner's
 Exhibit No. 3, Attachment 3-C-S2, REV 7.

Cause No. 46120

Petitioner's Exhibit No. 17 Northern Indiana Public Service Company LLC Page 13

1	A23.	Adjustment REV 7A-25R is to increase the Forward Test Year electric
2		operating revenues in the amount of \$4,147,176 for the DSM-19 Filing, and
3		REV 7B-25R is to decrease Forward Test Year electric operating revenues in
4		the amount of \$15,280,553 for DSM lost revenues that will continue to be
5		recovered through NIPSCO's Rider 683 - Demand Side Management
6		Adjustment Mechanism ("DSM") tracker filing (Cause No. 43618-DSM-XX)
7		after the implementation of Step 1 rates. If these adjustments are not
8		included, Forward Test Year electric operating revenues would be
9		overstated.

10 **Q24.** Please describe the methodology used to reset the DSM lost revenues.

11 A24. NIPSCO adjusted its usage determinants for energy efficiency measures 12 installed through December 31, 2023, consistent with Evaluation, 13 Measurement and Verification ("EM&V"). NIPSCO also adjusted its usage 14 upward for energy efficiency measures installed between January 1, 2024 15 and December 31, 2025. NIPSCO proposes to reset lost margins in its DSM 16 tracker filing upon new, effective base rates in this proceeding to eliminate 17 lost revenues attributable to all energy efficiency measures installed prior 18 to December 31, 2023. Ultimately, NIPSCO is seeking a neutral transition 19 to lost margin recovery between the filing of this rate case and the operation

1		of its DSM filings. This adjustment will reduce the amount of lost revenues
2		recovered through the DSM tracker filings by \$11,970,888 per year.
3	Q25.	Please explain the adjustments made to test year billing determinants
4		related to the inclusion of DSM measures
5	A25.	To properly reflect the full impact of measures installed up through
6		December 31, 2023, NIPSCO normalized both the kW and kilowatt-hour
7		("kWh") billing determinants from the test year to capture the annualized
8		impact of measures installed throughout the test year. Additionally,
9		NIPSCO adjusted the lost kWh and kW related to measures installed after
10		December 31, 2023 as such measures will still be reflected and recovered
11		through the DSM tracker. If these adjustments are not included, kWh and
12		kW billing determinants would be understated.
13	Q26.	Is this consistent with the Commission's August 8, 2012 Order in Cause
14		No. 44154 that approved NIPSCO's DSM lost revenues recovery
15		methodology?
16	A26.	Yes. In that Order, the Commission noted (p. 9) that at the conclusion of
17		NIPSCO's next base rate case, "the margin calculation will be updated and
18		the cumulative measure savings reset to zero as of the close of the test year."

1	The reset methodology described above meets this requirement while also
2	recognizing the savings that have been the subject of EM&V, which is
3	appropriate to use as a demarcation. The reset methodology is the same as
4	that used in NIPSCO's prior electric rate cases in Cause Nos. 44688, 45159,
5	and 45772. ²
6 O27 .	Please explain Adjustment REV 8-25R and FPP 2-25R on Petitioner's
7	Exhibit No. 3, Attachment 3-C-S2, Workpapers REV 8 and FPP 2.
8 A27.	Adjustment REV 8-25R is to increase Forward Test Year electric operating
9	revenues in the amount of \$573,940 to reflect interdepartmental sales
10	related to a five (5) year average of actual gas liquefaction at the Company's
11	liquefied natural gas facility. A related adjustment was made to fuel and
12	purchased power expense in Adjustment FPP 2-25R in the amount of
13	\$96,067.
14 Q28.	Please explain Adjustment REV 10-25R on Petitioner's Exhibit No. 3,

15 Attachment 3-C-S2, Workpaper REV 10.

² In its 44688 Order, the Commission noted that "NIPSCO has complied with the intent of the directive in the 44154 Order."

1	A28.	Adjustment REV 10-25R is to decrease Forward Test Year electric operating
2		revenues in the amount of \$71,968,102 to remove non-jurisdictional
3		revenue. Related adjustments were made to OM 2-25R and DEPR 1-25R to
4		remove non-jurisdictional expenses, discussed further by NIPSCO Witness
5		Weatherford. If this adjustment is not included, Forward Test Year electric
6		operating revenues would be overstated.
7	Q29.	Please explain Adjustment REV 16-25R on Petitioner's Exhibit No. 3,
8		Attachment 3-C-S2, Workpaper REV 16.
9	A29.	Adjustment REV 16-25R is to decrease Forward Test Year electric operating
10		revenues in the amount of \$13,828,434 for Environmental Cost Tracker
11		("ECT"), which includes NOx emissions and chemical expenses, that will
12		continue to be recovered through the ECT tracker after the implementation
13		of Step 1 rates. If this adjustment is not included, Forward Test Year electric
14		operating revenues would be overstated.
15	<u>Gene</u>	ration Transition Adjustments
16	Q30.	Please explain the Generation Transition Adjustments on Attachment 3-
17		B-S2 FPP Module, Column J.
18	A30.	The Generation Transition adjustments reduce the Base Cost of Fuel and
19		Purchased Power for proposed rates when compared to the Fuel and

1		Purchased Power reflected in the Forward Test Year. These adjustments
2		account for reductions in FAC-related costs related to the retirement of coal
3		fired generation as well as an estimated amount of future federal tax credits
4		associated with NIPSCO's solar facilities that will be in-service by
5		December 31, 2025. NIPSCO made these adjustments in order to set the
6		base cost of fuel in line with the Fuel and Purchased Power portfolio after
7		the Test Year. NIPSCO Witness Weatherford utilizes these adjustments in
8		Adjustment PF-6 to reduce the base cost of fuel in proposed rates, and
9		NIPSCO Witness Whitehead discusses the customer benefits of including
10		these adjustments. I explain each specific adjustment below.
11	Q31.	Please explain Adjustments FPP 1-25GT and FPP 2-25GT on Petitioner's
12		Exhibit No. 3, Attachment 3-C-S2, Workpapers FPP 1 and FPP 2.
13	A31.	Adjustments FFP 1-25GT and FPP 2-25GT are to decrease electric fuel and
14		purchased power expense in the amount of \$22,533,029 and \$46,322 to
15		reflect the fuel expense reductions associated with NIPSCO's generation at
16		December 31, 2025, which excludes Schahfer Units 17 and 18 due to their
17		retirement. This adjustment decreases the proposed Step 2 base cost of fuel,
18		and is reflected in NIPSCO Witness Weatherford's Adjustment PF-6.

Cause No. 46120

1	Q32.	Please explain Adjustments FPP 3-25GT and FPP 4-25GT on Petitioner's
2		Exhibit No. 3, Attachment 3-C-S2, Workpapers FPP 3 and FPP 4.
3	A32.	Adjustments FPP 3-25GT and FPP 4-25GT are to decrease the proposed base
4		cost of fuel for a conservative estimate of federal tax credits associated with
5		NIPSCO's in-service solar facilities. NIPSCO Witness Bass calculates the
6		estimated amount of federal tax credits based upon information supplied
7		by NIPSCO Witness Robles. As discussed by NIPSCO Witness Bass, these
8		credits have been approved to be passed back through NIPSCO'S FAC
9		mechanism. As a means to reduce the base cost of fuel to the benefit of
10		customers, NIPSCO is proposing to include a conservative estimate of these
11		tax credits in proposed Step 1 and Step 2 rates. NIPSCO Witness
12		Weatherford includes these adjustments in Adjustment PF-6 to reduce the
13		base cost of fuel and purchased power expense in proposed rates.
14	Q33.	Do the Generation Transition Adjustments impact revenue at current
15		rates in the Forward Test Year?
16	A33.	No. These reductions do not impact revenue at current rates in the Forward
17		Test Year. The retirement of Schahfer Units 17 and 18 will occur on
18		December 31, 2025, impacting the generation portfolio and future FAC
19		expense subsequent to the end of the Forward Test Year, and as discussed

- 1 by NIPSCO Witness Bass, the tax credits will be included in the FAC in the
- 2 year following being generated.

3 Q34. Does this conclude your prefiled direct testimony?

4 A34. Yes.

VERIFICATION

I, Candice Lash, Lead Regulatory Studies Analyst of NiSource Corporate Services Company, affirm under penalties of perjury that the foregoing representations are true and correct to the best of my knowledge, information, and belief.

Candice Sash

Candice Lash

Date: September 12, 2024

Cause No. 46120

Summary of NIPSCO LLC Historic Base Period Ended 2023, 2024, and 2025 Forward Test Year Number of Bills

Summary of Bills

Inters Perturn Perturn Process Process <th< th=""><th></th><th></th><th></th><th>Billing Determinants</th><th>2023 Weather Normalization</th><th>2023 LNG</th><th>2023 Small Industrial Customer Migration</th><th>2023 Normalized</th><th></th><th>2024 Forecast</th><th>_</th><th></th><th>LNG</th><th>DSM Lost Margin</th><th>2025 Adjusted</th></th<>				Billing Determinants	2023 Weather Normalization	2023 LNG	2023 Small Industrial Customer Migration	2023 Normalized		2024 Forecast	_		LNG	DSM Lost Margin	2025 Adjusted
Image:	Line No.	Bata Schodula	Bata Schodula Description					U U		· · ·		•			
I Ref 511 Residenal Second mathem of table 5.77.00 Commercial and Control Second mathem of table Commercial and Control Second mathematical and Control Second mathematina and Con	Liffe NO.	Kate Schedule			· · · · ·	. ,	,		· ,		· ,		, ,	· · · /	
2 Bate 515 Restering Multi-Parity number of bils . <td>1</td> <td>Rate 511</td> <td>()</td> <td></td> <td>(0)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(K)</td> <td>(L)</td> <td></td>	1	Rate 511	()		(0)								(K)	(L)	
s Ref Commonic and General Service - Keel Firming - - 7.24									1 1	3,103,432		5,105,511			
a Rate 5/20 Number dials 724 1 726 724 1.086 . 66.07 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207 66.77 1.207<	2	Nate 515	,		-		-			-	-	-		-	013,471
4 Refs 271 Owner3 SmooteSmall number tabls 965.01 - - 965.01 965.02 - - 965.02 975.02 985.02 985.00 0.000 - 0.000 6 Refs 22 Commed StaceAberly grumper of ulls 1.007 - - 1.007 708 1.004 - - 0.001 7 Commed StaceAberly grumper of ulls 0.007 - - 1.007 708 1.004 - - 0.001 0.001 - 0.001 0.001 - 0.001 </td <td>3</td> <td>Rate 520</td> <td></td> <td>724</td> <td></td> <td></td> <td></td> <td>724</td> <td>374</td> <td>1 098</td> <td>_</td> <td>1.476</td> <td></td> <td>47</td> <td>1 523</td>	3	Rate 520		724				724	374	1 098	_	1.476		47	1 523
b Refs 521 Munum Bils M 9.022 9.022 0.028 0.029 0.049 0.049 0.049 6 Refs 521 Commend Socieshing ammend rolis 1.037 1.007 786 1.046 0.298 0.346 0.29 1.00 1.001 1.0					-	-					21 207				
6 Feb 22 Commercial Spaceholing number of bills 1.127 - - 1.507 788 1.808 1.148 - 888 1.518 8 9 Res 23 Commercial Spaceholing number of bills 1.217 - 2.118 423.308 1.92.408 1															
R Res Sector						-	-		. ,		. ,		-	38	
B First 10W 01/12/20 . 2.10 0423388 073.468 <td></td> <td>Note 522</td> <td></td> <td>1,007</td> <td></td> <td></td> <td></td> <td>1,007</td> <td>,00</td> <td>1,004</td> <td>(020)</td> <td>1,470</td> <td></td> <td></td> <td>-</td>		Note 522		1,007				1,007	,00	1,004	(020)	1,470			-
9 Parts 233 Over 10 WY 223,149 . . 3.27 222,077 404,000 2.178,071 49,776 2228,472 . 49,776 228,483 . . . 220 11 <				/21 270	-	-	2 110	/23 380	(25.884)	397 /96	(47 349)	350 1/7			350 1/7
International biology Main unit biology				, .					/		1 . 1			4 936	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		Rate 523		2,221,745			0,027		(, , , ,	2,170,071		2,220,447		4,000	1
12 Own 10 W 20.34 20.34 1.31 21.34 2.446 2.440 13 Enerst Solve: Large				2 160	-	-	-	2 160	80	2 240	157	2 397	-	_	2 397
13 General starke - Large 0				,	-	-	-	7.1.1						_	
Internal First 50 W 902.90 (67.70) 228.160 103.08 399.238 (9.462) 304.766 309.766 16 (128.258) 2.981.16 88.755 309.287.6 60.78 31.43.461 309.766 31.43.461 309.769 17 109.76 31.43.461 309.769 31.43.461 309.769 31.43.461 309.769 .				20,104				20,104	1,001	21,040	2,040	24,400			
Inc. Next 1.950 kW 3.122.64 (125.36) 2.094.18 8.9755 3.09.273 0.376 3.44.451 3.44.451 17 Mainum Beins 10.00 10.076 3.076 3.44.651 5.208 445.076 5.208 445.072 5.208 445.072 6.208 445.072 6.208 445.072 6.208 445.072 6.208 445.072 6.208 6.208 445.072 6.208 6.208 6.208 6.208 6.208 0.208 6.208 6.208 6.208 6.208 <td< td=""><td></td><td></td><td>ě</td><td>302 900</td><td>-</td><td>-</td><td>(6.750)</td><td>296 150</td><td>103 088</td><td>399 238</td><td>(9/ /82)</td><td>304 756</td><td></td><td></td><td></td></td<>			ě	302 900	-	-	(6.750)	296 150	103 088	399 238	(9/ /82)	304 756			
16 Port 2.00 W/ 42.00 - - (115.20) 388.000 118.76 428.76 428.76 448.972 . 5.28 435.910 13 -				,				,						_	
Immun Bits Immun Bits Immun Bits Immun Benard Charge in First Block W Immun Benard Block W Immun Benard Charge in First Block W Immun Benard Block H Immun Benard Block H Immun Benard Block H Immun						-							-		
18. Minimu Denand Charge In First Block W 121,513 (-//.7211) 73.22 (7.9635) 669 - - 681 19 Minimum Denand Charge In Third Block W 48.524 (16.809) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,844 (28.900) 31,845 (28.900) 31,845 (28.900)		Rate 524		424,200			(110,201)	000,000	110,700	420,700	21,070	440,072		0,200	
Image Minimum Demand Charge in Nurd Block M 45.84 . </td <td></td> <td></td> <td></td> <td>121 513</td> <td>-</td> <td>-</td> <td></td> <td>121 513</td> <td>(47 791)</td> <td>73 722</td> <td>(73 653)</td> <td>69</td> <td></td> <td></td> <td></td>				121 513	-	-		121 513	(47 791)	73 722	(73 653)	69			
Box Minimu Demand Chargen Initid Block W 33.221 - - - - - - 5.860 15.860 15.860 -			×		-	-									
Part A Metal Meting Service Metal Meting Service <td></td>															
Image: Problem Rate 525 First 500 W 65,858 - - - 35,858 1:38 37,795 - - 37,795 23 Ort Poak Service 67,399 (2,023) 65,367 - 47 65,367 - 47 65,367 - 47 65,367 - 47 65,367 - 47 65,367 - 46 66,367 - 46 66,367 - 46 66,367 - 46 66,367 - 46,3361 - - 63,3619 - - 63,3619 - - 85,368 - - 85,368 - - 85,368 - - 63,3619 - - 63,3619 - - 85,368 193,368 65,372,08 - - 85,368 193,368 65,372,58 - - 85,368 193,368 65,372,68 - - - 2,68,353 192,079 106,000 - 1,988,000 -			-	,					,						
23 Over 500 kW 67,389 67,389 (2,023) 65,367 478 65,845 24 M CMP-Bak Service <t< td=""><td></td><td>Rate 525</td><td></td><td>35.858</td><td>-</td><td>-</td><td>-</td><td>35.858</td><td>-</td><td>35.858</td><td>1.938</td><td>37,795</td><td>-</td><td>-</td><td>37,795</td></t<>		Rate 525		35.858	-	-	-	35.858	-	35.858	1.938	37,795	-	-	37,795
24 Mark Off-Peak Service Mark					-		-		-		-		-	478	
25 Rate 526 First 200 kW 6627,307 . . 3,600 650,907 312,436 943,243 (33,700) 660,843 . . 603,643 26 Next 500 kW 669,177 . 6,865 78,442 111,413 1,059,455 (20,240) 859,215 . . 859,215 28 Over 2,000 kW 633,619 . . . 633,619 (33,700) 29,919 354,365 (65,425) . 2,833 6657,055 29 Rate 531 Industrial Power Service - Small kW 466,786 .<				,						,	(_,)				
26 Rat 526 Next 500 kW 869.177 . . 8.865 978.042 181.413 1,059.455 (200,240) 985.215 . . 885.215 27 Next 500 kW 854.366 . . 3.833 858,139 (192,079) 666.060 186.102 685.422 . . . 859.215 28 Over 2,000 kW 633,619 . . 633,619 . . 633,619 . <td></td> <td></td> <td></td> <td>627.307</td> <td>-</td> <td>-</td> <td>3.600</td> <td>630,907</td> <td>312,436</td> <td>943.343</td> <td>(339,700)</td> <td>603.643</td> <td>-</td> <td>-</td> <td>603,643</td>				627.307	-	-	3.600	630,907	312,436	943.343	(339,700)	603.643	-	-	603,643
27 Next 1,300 kW 864,366 3,833 858,139 (192,079) 666,060 18,102 854,162 854,132 28 Prex 1,000 kW 663,619 633,619 (33,70) 299,919 364,06 664,251 2,833 657,063 30 Rate 531 Industrial Power Service Large 2,258,531 (218,531) 2,040,000 1,968,000 1,968,000 31 Rate 532 Industrial Power Service - Small - UF kW 509,774 2,258,531 (218,531) 2,040,000 1,968,000 1,968,000 32 Rate 533 Industrial Power Service - Small - UF kW 509,774 509,774 (113) 496,661 2.0 2.000 1.028,000 1.028,000 1.02,000 1.028,000 1.02,000 1.028,000 1.028,000 <t< td=""><td></td><td>Rate 526</td><td></td><td>869,177</td><td>-</td><td>-</td><td>8,865</td><td>878,042</td><td>181,413</td><td>1.059.455</td><td>(200.240)</td><td>859.215</td><td>-</td><td>-</td><td>859,215</td></t<>		Rate 526		869,177	-	-	8,865	878,042	181,413	1.059.455	(200.240)	859.215	-	-	859,215
28 Over 2,000 kW 633,619 .					-	-					,	854.162	-	-	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	28			633.619	-	-		633,619	,			654.225	-	2.833	657,058
30 Rate 531 Tier 1 kW 2,258,531 . . . 2,288,531 (218,531) 2,040,000 1,968,000 . . 1,968,000 31 Rate 532 Industrial Power Service - Small kW 466,786 . . 466,786 (41,388) 425,399 . 425,599 . 172 425,571 32 Rate 533 Industrial Power Service - Small +LF W 509,774 . </td <td></td> <td>D + 504</td> <td>· · · ·</td> <td></td> <td>-</td>		D + 504	· · · ·												-
32 Rate 533 Industrial Power Service - Small - HLF kW 509,774 (11,113) 498,661 . 498,661 . 32 498,693 33 Municipal Power		Rate 531		2,258,531	-	-	-	2,258,531	(218,531)	2,040,000		1,968,000	-	-	1,968,000
32 Rate 533 Industrial Power Service - Small - HLF kW 509,774 (11,113) 498,661 . 498,661 . 32 498,693 33 Municipal Power		Rate 532	Industrial Power Service – Small kW		-	-			,		-		-	172	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	32	Rate 533	Industrial Power Service – Small – HLF kW	509,774	-	-	-	509,774	(11,113)	498,661	-	498,661	-	32	498,693
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	33							-	-						-
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				411	-	-	-	411	(131)	280	-	280	-	-	280
37 100 magnet 100 magnet <td>35</td> <td></td> <td>Three Phase - horsepower</td> <td>849</td> <td>-</td> <td>-</td> <td>-</td> <td>849</td> <td>(10)</td> <td>840</td> <td>-</td> <td>840</td> <td>-</td> <td>-</td> <td>840</td>	35		Three Phase - horsepower	849	-	-	-	849	(10)	840	-	840	-	-	840
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	36	Rate 541	Warning Signal - horsepower	130	-	-	-	130	(2)	128	-	128	-	-	128
39Over 500 horsepower of the connected load29,266 \cdot \cdot 29,266 $5,113$ $34,379$ $(3,20)$ $31,170$ \cdot 153 $31,323$ 40Rate 542Intermittent Wastewater Pumping number of pu108 \cdot \cdot 108 \cdot 108 \cdot 10841Rate 543Station Power KW $67,162$ \cdot $101,402$ $188,564$ $(168,564)$ \cdot $154,573$ $154,573$ \cdot $154,573$ 42Rate 544Railroad Power Service KW $36,715$ \cdot \cdot \cdot $36,715$ 546 $37,651$ $(2,79)$ $34,462$ \cdot $14,473$ 43Rate 550Street Lighting number of lamps $754,816$ \cdot \cdot \cdot $754,816$ 996 $755,812$ $28,676$ $784,488$ \cdot $784,488$ 44Rate 555Traffic and Directive Lighting number of lamps $14,276$ \cdot $14,276$ (171) $114,015$ 108 $14,213$ \cdot $14,212$ 46 \cdot \cdot \cdot \cdot \cdot $185,958$ $(7,443)$ $178,515$ $(2,003)$ $176,512$ \cdot \cdot $176,512$ 46 \cdot \cdot \cdot \cdot \cdot \cdot $185,958$ $(7,443)$ $178,515$ $(2,003)$ $176,512$ \cdot \cdot $176,512$	37			21,554	-	-	-	21,554	351	21,905	-	21,905	-	-	21,905
39Over 500 horsepower of the connected load29,266 \cdot \cdot 29,266 $5,113$ $34,379$ $(3,20)$ $31,170$ \cdot 153 $31,323$ 40Rate 542Intermittent Wastewater Pumping number of pu108 \cdot \cdot 108 \cdot 108 \cdot 10841Rate 543Station Power KW $67,162$ \cdot $101,402$ $188,564$ $(168,564)$ \cdot $154,573$ $154,573$ \cdot $154,573$ 42Rate 544Railroad Power Service KW $36,715$ \cdot \cdot \cdot $36,715$ 546 $37,651$ $(2,79)$ $34,462$ \cdot $14,473$ 43Rate 550Street Lighting number of lamps $754,816$ \cdot \cdot \cdot $754,816$ 996 $755,812$ $28,676$ $784,488$ \cdot $784,488$ 44Rate 555Traffic and Directive Lighting number of lamps $14,276$ \cdot $14,276$ (171) $114,015$ 108 $14,213$ \cdot $14,212$ 46 \cdot \cdot \cdot \cdot \cdot $185,958$ $(7,443)$ $178,515$ $(2,003)$ $176,512$ \cdot \cdot $176,512$ 46 \cdot \cdot \cdot \cdot \cdot \cdot $185,958$ $(7,443)$ $178,515$ $(2,003)$ $176,512$ \cdot \cdot $176,512$	38	1		47,948	-	-	-	47,948	7,109	55,057	(5,105)	49,952	-	-	49,952
40 Rate 542Intermittent Wastewater Pumping number of μ 108 \dots \dots 108 \dots 1081		1		29,266	-	-	-						-	153	
42 Rate 544 Railroad Power Service kW 36,715 - - 36,715 546 37,261 (2,79) 34,462 - 71 34,533 43 Rate 550 Street Lighting number of lamps 754,816 - - 754,816 996 755,812 28,676 784,488 - 784,488 44 Rate 555 Traffic and Directive Lighting number of lamps 14,276 - 14,276 (171) 14,105 108 14,213 - 14,213 45 Rate 560 Dusk to Dawn Area Lighting number of lamps 185,958 - - 185,958 (7,43) 176,512 2,003 176,512 - - 14,213 46 - - - - 185,958 (7,43) 176,512 - - - - - 14,213 - - 14,213 46 - - - - 185,958 - - - - - - - - - - - - - 14,213 - - - <td>40</td> <td>Rate 542</td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td>108</td> <td>-</td> <td>-</td> <td>-</td> <td>108</td> <td>-</td> <td>108</td> <td></td> <td>108</td> <td>-</td> <td>-</td> <td>108</td>	40	Rate 542	· · · · · · · · · · · · · · · · · · ·	108	-	-	-	108	-	108		108	-	-	108
42 Rate 544 Railroad Power Service kW 36,715 - - 36,715 546 37,261 (2,79) 34,462 - 71 34,533 43 Rate 550 Street Lighting number of lamps 754,816 - - 754,816 996 755,812 28,676 784,488 - 784,488 44 Rate 555 Traffic and Directive Lighting number of lamps 14,276 - 14,276 (171) 14,105 108 14,213 - 14,213 45 Rate 560 Dusk to Dawn Area Lighting number of lamps 185,958 - - 185,958 (7,43) 176,512 2,003 176,512 - 14,213 - 14,213 - 14,213 - 14,213 - 14,213 - 14,213 - 14,213 - 171,213 176,512 2,003 176,512 - 176,512 176,512 - 176,512 176,512 - - 14,213 - - 14,213 - - 174,213 - 174,213 - - 174,213 - -	41	Rate 543	Station Power kW	67,162	-	-	101,402	168,564	(168,564)	-	154,573	154,573	-	-	154,573
43 Rate 550 Street Lighting number of lamps 754,816 - - 754,816 996 755,812 28,676 784,488 - - 784,488 44 Rate 555 Traffic and Directive Lighting number of lamps 14,276 - - 14,276 (171) 14,105 108 14,213 - - 14,213 45 Rate 560 Dusk to Dawn Area Lighting number of lamps 185,958 - - - 185,958 (7,43) 178,515 (2,00) 176,512 - 176,512 46 - - - - - - - - - - - - - - - - - - 176,512 - - 176,512 - - - - - 176,512 - - - - - - 176,512 - - - 176,512 - - - - - - -	42	Rate 544	Railroad Power Service kW	36,715	-	-		36,715	546	37,261		34,462	-	71	34,533
44 Rate 555 Traffic and Directive Lighting number of lamps 14,276 - - 14,276 (171) 14,105 108 14,213 - - 14,213 45 Rate 560 Dusk to Dawn Area Lighting number of lamps 185,958 - - - 185,958 (7,443) 178,515 (2,003) 176,512 - 176,512 46 - - - - - 185,958 (7,443) 178,515 (2,003) 176,512 - - 176,512 46 - 176,512 - - - - - - - - - - - - - - - - - - - <td< td=""><td>43</td><td></td><td>Street Lighting number of lamps</td><td>754,816</td><td>-</td><td>-</td><td>-</td><td>754,816</td><td>996</td><td></td><td></td><td>784,488</td><td>-</td><td>-</td><td>784,488</td></td<>	43		Street Lighting number of lamps	754,816	-	-	-	754,816	996			784,488	-	-	784,488
45 Rate 560 Dusk to Dawn Area Lighting number of lamps 185,958 - - 185,958 (7,43) 178,515 (2,03) 176,512 - 176,512 46 - - - - - - - - 176,512 - - 176,512					-	-	-						-	-	
46 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	45				-	-	-						-	-	
47 Interdepartmental Interdep	46														-
	47	Interdepartmental	Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-

NIPSCO

Summary of NIPSCO LLC Historic Base Period Ended 2023, 2024, and 2025 Forward Test Year Billing Determinants

Summary of kWh

						2022 Cmall	
						2023 Small Industrial	
			Billing	2023 Weather		Customer	
			Determinants for	Normalization	2023 LNG	Migration	2023 Normalized
			Historic Base Year	Adjustment (REV	Adjustment	Adjustment	Billing
Line No.	Rate Schedule	Rate Schedule Description	2023	1A-23)	(REV 8-23)	(REV 1B-23)	Determinants
		(A)	(B)	(C)	(D)	(E)	(F)
1	Rate 511	Residential Service	3,255,220,347	106,941,433	-	-	3,362,161,780
2	Rate 615	Residential Multi-Family	-	-	-	-	-
3	Rate 520	Commercial and General Service - Heat Pump	- 8,338,257	-	-	-	8,338,257
4	Rate 521	General Service - Small	- 1,619,415,964	22,759,818	-	28,659,729	1,670,835,512
5	Rate 522	Commercial Spaceheating	6,694,077	-	-	-	6,694,077
6		General Service - Medium	890,782,601	8,629,935	-	5,035,229	904,447,765
7	Rate 523	Thermal Storage	341,335	-	-	-	341,335
8		General Service - Large					
9		First 30,000 kWh	180,304,018	-	-	(3,571,118)	176,732,900
10	Data 524	Next 70,000 kWh	329,675,421	-	-	(5,372,238)	324,303,183
11	Rate 524	Next 900,000 kWh	806,686,959	-	-	(21,907,496)	784,779,463
12		Over 1,000,000 kWh	89,440,408	6,828,778	-	(14,775,810)	81,493,376
13		Thermal Storage	532,144	-	-	-	532,144
14	Rate 525	Metal Melting Service	84,944,232	-	-	-	84,944,232
15	Rate 526	Off-Peak Service	1,544,800,134	7,593,658	-	8,911,820	1,561,305,612
16		Industrial Power Service -Large					
17	Rate 531	Tier 1 kWh	1,133,950,546	-	-	-	1,133,950,546
18	Kale 551	Transmission kWh	4,483,644,045	-	-	-	4,483,644,045
19		Adjacent Affiliate Qualifying Facility Premise	1,363,362,350	-	-	-	1,363,362,350
20		Industrial Power Service – Small					
21		First 450 hours x kW	164,671,720	-	-	-	164,671,720
22	Rate 532	Next 50 hours x kW	2,483,203	-	-	-	2,483,203
23		Over 500 hours x kW	410,077	-	-	-	410,077
24		Total	167,565,000	-	-	-	167,565,000
25		Industrial Power Service – Small – HLF					
26		600 hours x kW	237,191,600	-	-	-	237,191,600
27	Rate 533	Next 60 hours x kW	16,400	-	-	-	16,400
28		Over 660 hours x kW	-	-	-		-
29		Total	237,208,000	-	-	-	237,208,000

30	Rate 541	Municipal Power	30,421,219	-	-	11,520	30,432,739
31		Intermittent Wastewater Pumping	349,513				
32	Rate 542	Residential - Pump Charge	40,458	-	-	-	40,458
33		Commercial - Pump Charge	2,419	-	-	-	2,419
34	Rate 543	Station Power	5,851,000	-	-	3,052,380	8,903,380
35		Railroad Power Service					
36	Rate 544	First 660 hours x kW	10,977,400	-	-	-	10,977,400
37		Over 660 hours x kW	-	-	-	-	-
38	Rate 550	Street Lighting	32,222,242	-	-	-	32,222,242
39	Rate 555	Traffic and Directive Lighting	6,701,943	-	-	-	6,701,943
40	Rate 560	Dusk to Dawn Area Lighting	13,952,941	-	-	-	13,952,941
41							
42	Interdepartmental	Interdepartmental	15,218,494	-	9,837,470	-	25,055,964

					DSM Lost	
	2024 Budget Year		2025 Forecast	LNG	Margin	2025 Adjusted
Increase/	Billing	Increase/	Year Billing	Adjustment	Adjustment	Test Year Billing
(Decrease)	Determinants	(Decrease)	Determinants	(REV 8-25R)	(REV 7-25R)	Determinant
(G)	(H)	(I)	(L)	(K)	(L)	(M)
90,602,010	3,452,763,790	16,555,744	3,469,319,534	-	44,420,383	3,146,710,636
-	-	-	-	-	-	367,029,282
712,206	9,050,463	36,204	9,086,667	-	201,187	9,287,854
(18,378,577)	1,652,456,934	(35,541,740)	1,616,915,194	-	38,812,935	1,655,728,130
466,059	7,160,136	22,858	7,182,994	-	166,283	7,349,277
(159,194,528)	745,253,237	120,504,414	865,757,650	-	21,332,906	887,090,557
597	341,932	(8,771)	333,161	-	-	333,161
						-
46,073,200	222,806,100	(32,584,603)	190,221,498	-	-	190,221,498
62,829,480	387,132,663	(56,354,196)	330,778,467	-	-	330,778,467
(54,550,554)	730,228,909	81,726,789	811,955,698	-	-	811,955,698
(579,421)	80,913,954	11,665,621	92,579,575	-	22,536,595	115,116,169
88,404	620,548	(6,231)	614,317	-	-	614,317
1,949,890	86,894,122	-	86,894,122	-	2,055,210	88,949,332
13,076,104	1,574,381,716	(1,821,059)	1,572,560,658	-	12,195,054	1,584,755,712
						-
(93,427,630)	1,040,522,916	-	1,040,522,916	-	-	1,040,522,916
(276,924,641)	4,206,719,404	-	4,206,719,404	-	-	4,206,719,404
(133,661,097)	1,229,701,253	-	1,229,701,253	-	-	1,229,701,253
						-
(7,095,043)	157,576,677	-	157,576,677	-	737,922	158,314,599
8,681	2,491,884	-	2,491,884	-	-	2,491,884
(142,340)	267,737	-	267,737	-	-	267,737
(7,228,702)	160,336,298	-	160,336,298	-		160,336,298
						-
35,966,431	273,158,031	-	273,158,031	-	138,651	273,296,682
(16,400)	-	-	-			-
-	-	-	-			-
35,950,031	273,158,031	-	273,158,031	-	-	273,158,031

Attachment 17-A Page 5 of 5

811,671	31,244,410	6,530,986	37,775,395	_	657,356	38,432,751
011,0/1	01,244,410	0,000,000	07,770,000		007,000	00,402,701
						-
572	41,030	(1,785)	39,245	-	-	39,245
32	2,451	(34)	2,417	-	-	2,417
2,077,620	10,981,000	14,056,114	25,037,114	-	306,768	25,343,882
						-
1,367,450	12,344,850	(1,000,900)	11,343,950	-		11,343,950
-	-	-	-			-
611,836	32,834,078	(1,285,136)	31,548,942	-	-	31,548,942
12,286	6,714,229	(42,029)	6,672,200	-	-	6,672,200
(97,479)	13,855,462	88,358	13,943,820	-	-	13,943,820
						-
(476,554)	24,579,409	3,142,375	27,721,784	3,208,137	-	30,929,921